

**RULES
OF
TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
DIVISION OF EMPLOYMENT SECURITY
BUREAU OF UNEMPLOYMENT INSURANCE
UNEMPLOYMENT INSURANCE PREMIUMS**

**CHAPTER 0560-2-1
PREMIUMS**

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0560-2-1-.01 PREMIUMS PAYABLE ON DATES PRESCRIBED BY REGULATIONS WITHOUT NOTICE OR DEMAND.

- (1) All premiums shall become due and payable on the dates fixed by law and these Regulations, without assessment, notice or demand.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1-.02 DUE DATE FOR PREMIUMS AND REIMBURSEMENT PAYMENTS.

- (1) Premium paying employer premiums shall become due and payable quarterly on or before the last day of the month following the calendar quarter for which premiums are being paid unless otherwise specified by these Rules.
- (2) At the end of each calendar month, the Administrator will bill each employer liable for reimbursement payments in lieu of premiums (other than those participating in a group account and those electing to make payments pursuant to T.C.A. Section 50-7-403(h)(2)(B)(i)) for an amount equal to the amount of regular benefits plus one-half of the amount of extended benefits paid during such month that is attributable to service in accordance with T.C.A. Section 50-7-403(h)(2)(C).
- (3)
 - (a) At the end of each calendar month, the Administrator will bill each representative of a group account composed of two or more reimbursing employers and will bill all governmental reimbursing employers for the amount due by each of the participants in the group account and by the governmental employers computed in accordance with T.C.A. Section 50-7-403(h)(5)(A).
 - (b) Such payments become due and payable in accordance with T.C.A. Section 50-7-403(h)(2)(C).
- (4)
 - (a) At the end of each calendar quarter, the Administrator will bill each employer liable for reimbursement in lieu of premiums that has elected to make payments pursuant to T.C.A. Section 50-7-403(h)(2)(B)(i) for the amount due in accordance therewith.

(Rule 0520-2-1-.02, continued)

1. The Administrator will take into consideration any adjustment that may be necessary at the end of a taxable year.
 2. Such payments become due and payable in accordance with T. C.A. Section 50-7-403(h)(2)(B)(i).
- (b) If any employer has in good faith erroneously paid premiums or reimbursement payments in lieu of premiums to the Unemployment Insurance Agency of another State, or of the United States, on or before due dates provided for in the laws and regulations of the other State, or the United States, the premiums or reimbursement payments in lieu of premiums shall become due and payable to the Tennessee Department of Labor and Workforce Development on the last day of the month following the month during which the employer is notified of liability for premiums or reimbursement payments in lieu of premiums under the Tennessee Employment Security Law.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Amendment filed July 8, 1983; effective August 8, 1983. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1-.03 TIME OF PAYMENT FOR NEWLY LIABLE EMPLOYERS ON EMPLOYMENT RECORD.

- (1) The first premium payment of a premium paying employer who becomes newly liable for premiums in any year because of employment performed for such premium paying employer, in accordance with T.C.A. Sections 50-7-205(1)(A) and 50-7-205(1)(B), is due and payable on the last day of the month following the month in which liability is established.
 - (a) The first payment of such employer shall include premiums on all taxable wages paid for employment from the first day of the calendar year in which liability was established.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1-.04 TIME OF PAYMENT FOR OTHER NEWLY LIABLE EMPLOYERS.

- (1) The first premium payment of a premium paying employer who becomes newly liable for premiums in any year in any other manner shall become due and payable on the last day of the month following the month wherein such individual or employing unit became an employer.
 - (a) The first payment of such employer shall include premiums on all taxable wages paid for employment from the first day of the calendar year.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1-.05 EXTENSION OF TIME.

- (1) Any premium paying employer may file a written request for an extension of time for the payment of premiums on or before the due date of any premium payment.
 - (a) The Administrator, for good cause shown, may grant in writing an extension of time for the payment of such premium, but no extension shall exceed 30 days.

(Rule 0520-2-1-.05, continued)

- (b) If a premium paying employer who has been granted an extension fails to pay premiums due on or before the termination of the period of such extension, interest shall be payable from the original due date as if no extension had been granted.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1-.06 REPEALED.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repealed by Public Chapter 969; effective July 1, 1984.

0560-2-1-.07 PREMIUMS PAYABLE TO THE TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT.

- (1) All premiums or reimbursement payments for the Tennessee Unemployment Compensation Fund shall be made payable to the Tennessee Department of Labor and Workforce Development.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1-.08 CONDITIONAL ACCEPTANCE OF CHECKS, MONEY ORDERS, ETC.

- (1) All payments other than cash are accepted upon condition of final payment of check, money order, etc.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1-.09 CHECKS ACCEPTED IF COLLECTIBLE AT PAR.

- (1) Checks will be received in payment only if such checks are collectible at par; that is, at their full amount, without deduction for exchange or other charges.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1-.10 DISHONORED CHECKS.

- (1) If the bank upon which a check is drawn should, for any reason, refuse to pay the check at par, the check will be treated as a dishonored check.
- (2) All expenses incident to an attempt to collect such dishonored check, and the return of the check through a depository bank must be paid by the drawer of the check, since no deduction must be made from the amount received in payment of premiums or reimbursement.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1.11 RIGHT TO DEMAND CASH, CERTIFIED CHECK, ETC.

- (1) If an employer gives a check in payment and the depository bank returns the check unpaid, the Administrator reserves the right thereafter to accept only cash, certified or cashier's check, or money order from the employer.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.

0560-2-1.12 CREDIT AGAINST TITLE IX OF THE SOCIAL SECURITY ACT.

- (1) Payment by money order, cashier's check, or certified check will be considered payment for the purpose of certification of payment to the District Director of Internal Revenue that the employer has paid such employer's premiums under the Law, and that the employer is entitled to credit for same against the Federal Unemployment Tax Act (Section 3301, et seq. Internal Revenue Code) or any Act amendatory thereof.

Authority: T.C.A. §§50-7-602 and 50-7-603. **Administrative History:** Original rule certified May 17, 1974. Repeal and new rule filed January 22, 1996; effective May 30, 1996. Amendment filed May 22, 2001; effective September 28, 2001.